

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

SENATE ENROLLED ACT No. 389

AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. [EFFECTIVE JANUARY 1, 1999 (RETROACTIVE)]

(a) As used in this SECTION, "assessment date" has the meaning set forth in IC 6-1.1-1-2.

(b) As used in this SECTION, "qualifying city" means a city having a population of more than ninety thousand (90,000) but less than one hundred ten thousand (110,000).

(c) As used in this SECTION, "qualifying corporation" means a nonprofit corporation that:

(1) provides services to:

(A) affiliated hospitals; and

(B) affiliated long term care, intermediate care, residential care, and outpatient care facilities;

(2) on the 1999 assessment date, owned tangible real and personal property located in a qualifying city;

(3) with respect to the 2000 assessment date, filed a property tax exemption application under IC 6-1.1-11 and was granted an exemption for tangible real and personal property:

(A) owned by the corporation; and

(B) located in the qualifying city referred to in subdivision (2); and

(4) with respect to the 1999 assessment date, was denied a property tax exemption for tangible real and personal



property:

- (A) owned by the corporation; and
- (B) located in the qualifying city referred to in subdivision (2);

on the grounds that the corporation failed to file an exemption application for that assessment date.

(d) Notwithstanding IC 6-1.1-11, the county auditor of a county in which tangible real and personal property owned by a qualifying corporation was located on the 1999 assessment date shall treat that property as exempt from property tax for that assessment date.

(e) This SECTION expires January 1, 2002.

SECTION 2. [EFFECTIVE JANUARY 1, 2001 (RETROACTIVE)]

(a) As used in this SECTION, "city" means a city having a population of more than ninety thousand (90,000) but less than one hundred ten thousand (110,000).

(b) This SECTION applies to a property owner that:

- (1) before January 1, 2001, received a notice from the city that offered to provide assessed value deductions to the property owner under IC 6-1.1-12.1;
- (2) has fulfilled all expectations of the city concerning job creation or retention, capital investment, and other requirements imposed by the city; and
- (3) is not eligible for the assessed value deductions described in the agreement because of the failure of the property owner or the city, or both, to comply with one (1) or more requirements of IC 6-1.1-12.1.

(c) Notwithstanding IC 6-1.1-12.1, the city may grant the assessed value deductions described in subsection (b) if, before July 1, 2001, both the property owner and the city complete all the procedures required by IC 6-1.1-12.1 that would have been necessary to comply with IC 6-1.1-12.1 and for the city to grant the deductions described in subsection (b).

(d) Assessed value deductions granted under this SECTION apply to property taxes first due and payable after December 31, 2001.

(e) This SECTION expires January 1, 2002.

SECTION 3. An emergency is declared for this act.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Approved: _____

Governor of the State of Indiana

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